

SENATE BILL 1493

By Berke

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 3, relative to tax exemptions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-3-401(g), is amended by deleting subdivision (1) in its entirety and by substituting instead the following language:

(1) A motor vehicle used exclusively for the purpose of providing mass transportation services, paratransit service to or for the benefit of elderly and handicapped persons, other specialized mass transportation services of a public transportation system or transit authority organized and existing under and by virtue of title 7, chapter 56, or providing school transportation services through independent contractors pursuant to § 49-6-2101(d), and operated by nongovernmental employees, shall be considered to have met the requirements of subdivision (d)(4); and

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.